

SECTION 34 -- PROPOSALS REQUIRING COORDINATION WITH OTHER AGENCIES

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Drops the requirement for an annual plan for the control of environmental pollution (old section number 34.3).

34.1 Communications-electronics systems.

You must obtain a certification by the National Telecommunications and Information Administration, Department of Commerce that the radio frequency required is available before you submit estimates for the development or procurement of major communication-electronics systems (including all systems employing space satellite techniques).

34.2 Nuclear reactors.

You must obtain a letter setting forth the recommendations of the Department of Energy before you submit estimates for construction of nuclear research and test reactors.

34.3 Public works in the District of Columbia and National Capital area.

(a) District of Columbia.

You must consult the Commission of Fine Arts regarding plans for the construction of buildings and other structures in the District of Columbia that may affect in any important way the appearance of the city, and other questions involving artistic considerations with which the Federal Government is concerned.

(b) National Capital area.

You must consult the National Capital Planning Commission regarding construction of public works in the National Capital area.

34.4 Tax expenditures.

You must consult with the Office of Tax Analysis, Department of Treasury on all proposals for new or modified taxes or tax expenditures (see section 33.22).

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Summary of Changes

Incorporates material formerly included in a separate section of A-11 (35.1-35.4).

35.1 Who reviews the status of over-expended or over-obligated accounts?

The primary responsibility for reviewing the status of accounts rests with the agency managing the appropriation or fund account. The reports required by the Department of the Treasury form the basis for compiling and publishing data on *over-expended* or *over-obligated* appropriations or fund accounts resulting from agency operations that may be in violation of the Antideficiency Act (31 U.S.C. 1341). Disposition of over-expended or over-obligated amounts is the sole responsibility of the agency managing the appropriation or fund.

35.2 How do I develop past year estimates?

Obligations for the past year must have firm accounting support and be consistent with laws, regulations, and any reports made to Congress. Agency budget officers must ensure that offsetting collections, appropriations, transfers, outlays, and balances agree with the corresponding amounts reported in the final Report on Budget Execution (Standard Form 133) and to the Department of the Treasury on the FMS 2108 year-end closing statement. Agency budget and accounting offices should review and reconcile differences in data, to the extent possible, prior to reporting year-end data to the Department of the Treasury and to OMB and should pay particular attention to resolving differences in past year outlays and receipts. (Section 82.18 contains requirements related to reporting past year amounts in program and financing schedules.)

Past year FTE data must be consistent with data reported to the Office of Personnel Management (OPM). Actual FTE usage reported in the past year column of the budget should equal year-end FTE usage reported on the S.F. 113G to OPM (see section 32.3).